

# **RSA 79:8 TIMBER TAX APPEAL TO THE BOARD OF TAX AND LAND APPEALS**

**Tax Year Appealed \_\_\_\_**

## **INSTRUCTIONS**

**NOTE:** This appeal document pertains only to RSA 79:8 timber tax appeals as amended in Chapter 90, 2001 legislation session.

1. Complete the appeal document by typing or legibly printing.
2. File this appeal document with the board of tax and land appeals (“board”) within the RSA 79:8 deadlines (see below), and only after applying in writing for an abatement from the original assessment with the assessing officials.

**Step One:** An owner may, within 90 days of notice of the tax, appeal in writing to the assessing officials for an abatement from the original timber tax assessment. The owner must have complied with the provisions of RSA 79:10 (Notice of Intent to Cut) and RSA 79:11 (Report of all Wood and Timber Cut) in order to be entitled to an abatement.

**Step Two:** If the assessing officials neglect or refuse to abate, an owner may, within 6 months of notice of the tax, file an appeal to the board of tax and land appeals or the superior court of the county where the operation took place (RSA 79:8) but not to both.

**NOTE:** The date of filing an appeal to the board of tax and land appeals is the date it is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

## **FILING INSTRUCTIONS**

There is no filing fee required for filing a timber tax appeal with the board (RSA 79:8). File the completed appeal document with the:

**Board of Tax and Land Appeals  
State Office Park South, Johnson Hall  
107 Pleasant Street, Third Floor  
Concord, NH 03301**

1. **Sections A and B.** Until otherwise informed in writing by the owner appealing, all orders, notices and communications shall be made to: a) the owner’s listed address and phone number; or b) the representative’s address and phone number.
2. **Section C.** List only the property you are appealing and for which a timber tax abatement application was filed with your municipality.
3. **Section D.** State in detail and with specificity all of the reasons you intend to rely on in presenting your appeal, such as facts pertaining to quality, accessibility issues, cost of services, etc.
4. **Section E.** The owner has the burden of proof to showing what the proper stumpage value and resulting tax should be. See RSA 79:1, III.

# **RSA 79:8 Timber Tax Appeal To Board Of Tax And Land Appeals**

## **SECTION A. Owner Appealing (RSA 79:1 Definitions)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone Number: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

## **SECTION B. Representative of Owner (If one will appear on Owner's behalf)**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Telephone Number: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

## **SECTION C. Property Location**

Tax Map/Lot #	Street Address/Town	Operation #	Assessment
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\_\_\_\_\_

## **SECTION D. Reasons for Appeal**

The owner has the burden to demonstrate the assessing officials erred in denying, in whole or in part, the owner's application for a timber tax abatement. Therefore, state with specificity, the reasons supporting your appeal. Generally, specificity requires the owner to present evidence on how the assessment is incorrect: e.g., volume of timber cut, prices paid for stumpage, quality and species of timber, and logging costs.

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**SECTION E. Owner's estimate of stumpage value(s) and the basis for determining value(s).**

1. Price per MBF/cord/ton of harvested products.
2. Explain in detail the basis of your estimate of stumpage value(s).
3. Attach supporting documentation: e.g., timber settlement statements/receipts, log records.

**SECTION F. Supporting Documentation**

1. Was an Original and/or Supplemental Notice of Intent to Cut filed with the assessing officials?  
\_\_\_ Yes \_\_\_ No If so, please provide a copy.
2. Was a Report of Wood or Timber Cut filed with the assessing officials?  
\_\_\_ Yes \_\_\_ No If so, please provide a copy.
3. Was an abatement for timber tax filed, in writing, with the assessing officials within 90 days of notice of the tax?  
\_\_\_ Yes \_\_\_ No If yes, please provide a copy.
4. Did the assessing officials respond in writing to the timber tax abatement request?  
\_\_\_ Yes \_\_\_ No If yes, please provide a copy.
5. Provide a copy of the timber tax bill.
6. Provide a copy of a map showing harvesting location(s) and distance(s).

**SECTION G. Certification by Owner**

By signing below, the Owner certifies and swears under the penalties for falsification in official matters. (RSA Ch. 641) (check to ensure compliance).

\_\_\_ A timber tax abatement request was timely filed in writing with the Assessing Officials.

\_\_\_ An Original and/or Supplemental Notice of Intent to Cut and a Report of Cut were filed in accordance with RSA 79:10 and 11, respectively.

\_\_\_ The appeal has a good faith basis, and the facts are true to the best of my knowledge.

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Owner

**SECTION H. Certification and Appearance by Representative (If other than Owner)**

By signing below, the appealing Owner's representative certifies and swears under penalties for falsification in official matters. (RSA Ch. 641).

1. All (certifications) in Section G are true.
2. The Owner has authorized this representation.
3. A copy of this form was sent to the Owner.

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Representative